



**EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED**

**Superior Court and SCERS Member Districts**

**Effective First Full Pay Period in July 2017**

(7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

The following contribution rates should be applied to employees' salaries in computing contributions.

CATEGORY	Basic		C.O.L.		Total	
	Old <sup>(1)</sup>	New	Old <sup>(1)</sup>	New	Old <sup>(1)</sup>	New
<b>Tier 1 Miscellaneous Members</b>						
<b>Court Employer</b>	14.73%	<b>15.03%</b>	3.26%	<b>3.13%</b>	17.99%	<b>18.16%</b>
<b>District Employers - All Service Improvement</b>	21.96%	<b>22.62%</b>	3.96%	<b>3.65%</b>	25.92%	<b>26.27%</b>
<b>District Employers - Future Service Only Improvement</b>	18.58%	<b>19.13%</b>	3.63%	<b>3.41%</b>	22.21%	<b>22.54%</b>
<b>Tier 2 Miscellaneous Members</b>						
<b>Court Employer</b>	16.12%	<b>16.48%</b>	0.54%	<b>0.39%</b>	16.66%	<b>16.87%</b>
<b>Tier 3 Miscellaneous Members</b>						
<b>Court Employer</b>	17.55%	<b>17.71%</b>	2.28%	<b>2.13%</b>	19.83%	<b>19.84%</b>
<b>District Employers - All Service Improvement</b>	24.78%	<b>25.30%</b>	2.98%	<b>2.65%</b>	27.76%	<b>27.95%</b>
<b>District Employers - Future Service Only Improvement</b>	21.40%	<b>21.81%</b>	2.65%	<b>2.41%</b>	24.05%	<b>24.22%</b>
<b>Orangevale Recreation and Park District - 50/50 Normal Cost *</b>	22.66%	<b>21.10%</b>	2.96%	<b>2.60%</b>	25.62%	<b>23.70%</b>
<b>Tier 5 Miscellaneous Members (No Integration with Social Security)</b>						
<b>Court Employer</b>	12.28%	<b>12.44%</b>	1.81%	<b>1.64%</b>	14.09%	<b>14.08%</b>
<b>District Employers - All Service Improvement</b>	19.51%	<b>20.03%</b>	2.51%	<b>2.16%</b>	22.02%	<b>22.19%</b>
<b>District Employers - Future Service Only Improvement</b>	16.13%	<b>16.54%</b>	2.18%	<b>1.92%</b>	18.31%	<b>18.46%</b>

**Note:**

<sup>(1)</sup> The "old" rates are those which were applicable for the first full pay period in July 2016 and end before the first full pay period in July 2017.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES**  
**COURT & DISTRICT RATES**

Actuarial Valuation : 6/30/2016  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.3390

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2017**

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*

Entry Age	Low Rate**		High Rate**		Entry Age	Low Rate**		High Rate**	
	Old	New	Old	New		Old	New	Old	New
16	2.30%	2.40%	3.44%	3.59%	38	3.32%	3.47%	4.99%	5.21%
17	2.33%	2.44%	3.50%	3.66%	39	3.39%	3.53%	5.08%	5.30%
18	2.38%	2.48%	3.57%	3.72%	40	3.45%	3.60%	5.17%	5.40%
19	2.42%	2.53%	3.63%	3.79%	41	3.51%	3.67%	5.27%	5.50%
20	2.45%	2.56%	3.68%	3.84%	42	3.58%	3.74%	5.36%	5.60%
21	2.50%	2.61%	3.75%	3.91%	43	3.64%	3.80%	5.46%	5.70%
22	2.54%	2.65%	3.81%	3.98%	44	3.72%	3.88%	5.58%	5.82%
23	2.58%	2.69%	3.87%	4.04%	45	3.80%	3.97%	5.70%	5.95%
24	2.63%	2.74%	3.94%	4.11%	46	3.85%	4.02%	5.77%	6.03%
25	2.68%	2.80%	4.01%	4.19%	47	3.90%	4.07%	5.85%	6.11%
26	2.72%	2.84%	4.08%	4.26%	48	3.95%	4.13%	5.93%	6.19%
27	2.76%	2.88%	4.14%	4.32%	49	3.99%	4.16%	5.99%	6.25%
28	2.81%	2.94%	4.22%	4.41%	50	4.02%	4.19%	6.03%	6.29%
29	2.86%	2.98%	4.28%	4.47%	51	4.04%	4.22%	6.07%	6.33%
30	2.91%	3.04%	4.36%	4.55%	52	4.05%	4.23%	6.08%	6.35%
31	2.96%	3.09%	4.44%	4.63%	53	4.04%	4.22%	6.07%	6.33%
32	3.00%	3.13%	4.50%	4.70%	54	4.03%	4.21%	6.04%	6.31%
33	3.05%	3.19%	4.58%	4.78%	55	4.03%	4.21%	6.04%	6.31%
34	3.12%	3.25%	4.67%	4.87%	56	4.03%	4.21%	6.04%	6.31%
<b>35</b>	<b>3.17%</b>	<b>3.30%</b>	<b>4.75%</b>	<b>4.95%</b>	57	4.03%	4.21%	6.04%	6.31%
36	3.22%	3.36%	4.82%	5.03%	58	4.03%	4.21%	6.04%	6.31%
37	3.27%	3.42%	4.91%	5.13%	59 & over	4.03%	4.21%	6.04%	6.31%

**NOTE:** Miscellaneous Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, the rates will be based on the rate of age 35.

\* For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

\*\* "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

For employees paid on a semi-monthly basis, "Low Rate" applies to the first \$175 of the semi-monly salary, and "High Rate" applies to the salary in excess of \$175.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES**  
**COURT & DISTRICT RATES**

Actuarial Valuation : 6/30/2016  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: None

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2017**

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*

<b>Low Rate**</b>		<b>High Rate**</b>	
Old	New	Old	New
2.36%	2.36%	3.54%	3.54%

\* For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

\*\* "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

For employees paid on a semi-monthly basis, "Low Rate" applies to the first \$175 of the semi-monthly salary, and "High Rate" applies to the salary in excess of \$175.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES**  
**COURT & DISTRICT RATES**

Actuarial Valuation : 6/30/2016  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.3493

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2017**

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*

	<b>Low Rate**</b>		<b>High Rate**</b>	
	Old	New	Old	New
No 50/50 Normal Cost Phase-In	3.17%	3.18%	4.76%	4.78%
Orangevale Recreation and Park District - 50/50 Normal Cost	4.64%	6.20%	6.96%	9.30%

\* For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

\*\* "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

For employees paid on a semi-monthly basis, "Low Rate" applies to the first \$175 of the semi-monly salary, and "High Rate" applies to the salary in excess of \$175.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS (TIER 5) MEMBERS EMPLOYEE CONTRIBUTION RATES**  
**COURT & DISTRICT RATES**

Actuarial Valuation : 6/30/2016  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.1871

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2017**

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
8.02%	7.93%